

ATTACHMENT 9

SITE SPECIFIC INVOICING INSTRUCTIONS

SITE SPECIFIC INVOICING REQUIREMENTS
September 25, 1995

This is not considered to be contradictory or in place of other contract clauses. Changes to the required format of the s/s attachment may be necessary to assist the Environmental Protection Agency's cost recovery efforts. The EPA will notify the contractor of any format changes as they become necessary.

The Contractor shall provide an invoice/voucher that identifies the costs incurred at each site and/or operable-unit with an EPA site/spill identifier (SSID). These invoices may be for: Current expenses, reclaim for suspended costs, indirect cost adjustments, or audit adjustments. Invoices/vouchers for reclaiming suspended costs shall be submitted on a separate voucher. The voucher number shall be the original claim voucher number when suspensions are made. The letter "R" must be added to the end of the voucher number; ie **123R1**, (if it requires more than one reclaim, invoices are to be numbered: 123R2, 123R3 etc.). All indirect cost adjustments due to EPA approved indirect rate adjustments must be submitted to EPA on a separate invoice (claim or credit as the adjusted rate requires). The invoice number should end with letter "Z", ie **117Z**. Likewise, adjustments due to audit reports and a contracting officer letter referring to the subject audit report/s, must be submitted to EPA on a separate invoice (claim or credit as the audit report requires). The invoice number should end with the letter "X", ie **146X**. For example:

Voucher purpose	Original voucher costs	Reclaim suspended adjustments	Indirect cost rate	Audit adjustments
Voucher number	123	123R1, 123R2..	117Z	146X

Invoices shall also include the following information:

1. A cost element summary that summarizes all the costs invoiced for the billing period by cost element such as labor, travel, equipment, other direct, subcontractor and overhead or indirect costs, as identified elsewhere in the contract.
2. A site specific detail attachment (**S/S Attachment**) to the invoice. All invoiced costs are separated into the following categories:
 - Sites with an EPA SSID, e.g. "01X3," one line per site should be used; [See description at item 2 page 3].
 - All other sites without an EPA SSID, e.g. "ZZ," one line per site should be used;
 - Superfund non-site-specific costs for the whole contract and project support costs incurred on each multi-site work assignment, one line per work assignment;
 - Non-Superfund costs, as applicable, one line item.

The required format of the invoice s/s attachment is provided in Exhibit I. The sum of the detailed costs on the s/s attachment must equal the total amount invoiced as shown on the cost element summary. Contractors responsible for contracts that involve work assignments may submit a separate page for each work assignment [applying the same format] if so directed by the EPA project officer. The contractor shall use the invoice **s/s attachment** to record current monthly charges, indirect rate/audit adjustments, and adjustments for previously invoiced costs.

Contractors shall submit the invoices/vouchers in compliance with the contract "Submission of Invoices Clause." to the Research Triangle Park-Financial Management Center (RTP-FMC).

At fiscal year-end, contractors shall also allocate their non-site-specific costs through the annual allocation process as described in Clause G12 within the Contract.

Questions regarding site specific invoicing requirements should be directed to the Chief, Contract Payment Section, RTP-FMC at (919)541-2304. Questions regarding Annual Allocation should be directed to the Chief, Superfund Accounting Branch, Financial Management Division at (202)260-9268.

**EXPLANATION OF EXHIBIT I
SITE SPECIFIC DETAIL ATTACHMENT**

The contractor shall report the total invoiced costs on the invoice s/s attachment broken down by the five categories of site/non-site charges: **Sites with an EPA SSID; all other sites without an EPA SSID; Superfund non-site costs; non-Superfund costs, and previous invoice site corrections.** For each site/non-site charge incurred during the billing period, the contractor shall provide the following information:

Column No. Column Title

- 1 **(Optional) Technical Direction Document (TDDs) or Work Assignment Number (WA)** - The full WA number is provided by the applicable EPA contract manager, ie. the Work Assignment Manager. If the contractor is providing a separate page for each WA, the WA number may be placed in the upper left corner. Otherwise the work assignment or TDD numbers must be placed in this column.

- 2 **Region/SSID**- This four-digit code, i.e. **01X3** or **A1X3**, consists of:
 - a. The first digit will always be a **"0" ZERO**. Unless the region exceeds the use of two-digit sites; then the first digit will be an alpha, ie. "A", "B".. Thus the SSID will be **A1X3**;
 - b. The second digit is the regional identifier, i.e. one (1) for Region I, two (2) for Region II etc. and zero (0) for Region X,
 - c. The third and fourth digits, representing the sites, are the last two digits of the four- digit SSID (*see 2.a*).
Example, if Region I sites **did not exceed** two digits, the Region/SSID will be **01X3**; however, if Region I sites **exceeded** the two digits, the Region/SSID will be **A1X3**.

- 3 **Action Code** - Starting with FY96 funding, a two-digit action code must be used to represent different remedial, removal, and enforcement actions as provided by the Project Officer, via the work assignment (WA) or the technical direction document (TDD). However, for FY95 funding and before, the one-digit activity code may be used.
(Note- For FY 1995 and prior, it was called 'activity' code; from FY 1996 and forward, it will be called 'action' code).

- 4 **Operable Unit** - If an EPA SSID has been separated into operable units or sub-sites for cost recovery purposes and have not been assigned their own SSID, the costs should be included on the invoice by operable unit name and any numeric designation of two digits. The operable unit number must be provided by the EPA contract manager, i.e. Work Assignment Manager, Project Officer...etc. These operable unit costs should be subtotaled by the "parent" SSID for internal tracking purposes by EPA.

- 5 **Site Name or Non-site Description** - The name of the site, up to 28 characters. When the site name exceeds 28 characters, use the first 28.
NOTE: For non-site-specific activities, use this column to briefly describe the non-site activity.

- 6 **Action Sequence Number** - The three-digit code used to represent the activities performed as given by **"CERCLIS III."** This number will be provided by the WAM/Project Officer as he/she acquires it from **"CERCLIS III"**. This three-digit code is provided via the work assignment (WA) or the technical direction document (TDD). The Action Sequence Number will be available sometime during FY 1996.

- 7 **IFMS line Reference** - Column shall be left blank. The IFMS line reference will be inserted by an EPA invoice Approving Official (PO). This three-digit line reference is found on the Invoice Approval Form (2550- 19T) .
- 8 **Invoice Number/Legend** - For corrections, insert the invoice number referencing the original charge for which the correction is being made. An invoice legend must be included at the bottom of the attachment, or on a separate enclosure to the S/S Attachment. The invoice legend shall describe the reason for the correction as it relates to a previously invoiced and paid amount. If more than one correction is made, explanation must be given for each by referencing the invoice number. The net amount for all corrections in column nine(9) must always be zero "00."
- 9 **Current/Adjustment Amount** - The amount to be charged or credited to the SSID, Operable Unit, pre-SSID, or non-site-specific account. If there are operable units within a site, list the cost of each Operable Unit and provide a subtotal for each SSID. SSID's must be sorted by region and site within each region.
- 10 **Cumulative Charge** - Show the cumulative charge for each Operable Unit, SSID or Pre-SSID.

Incurred and claimed charges should be listed and subtotaled on the **S/S Attachment** by row sequential order.

Row Row Title

- 1 ***Previous invoice site corrections; This is not for reclaiming previously suspended costs, nor intended for any indirect cost or audit adjustments.*** Only corrections or adjustments of site costs charged to previous invoices shall be listed in Row 1. The subtotal for all corrections or adjustments in this row should equal zero. Every line item correction or adjustment must reference an original invoice number where the charge first appeared and a reason for the adjustment.
- 2 ***Sites W/SSID; Costs for sites with an EPA SSID. The SSID is provided by the EPA contract manager, ie WAM, TDD or Project Officer (PO).***
- 3 ***Sites W/O SSID; Costs associated with Superfund site-specific work where no SSID has been established "ZZ" accounts. Once the SSID is established, all "ZZ" costs associated with that site should be reclassified (adjusted from the "ZZ" to the appropriate site within 30 days of establishing the SSID). Thus, the contractor must, immediately, submit a letter to the Project Officer (PO) with an S/S Attachment. Only section one (1)-- **Previous Invoice Site Correction**-- must be completed. Consequently, the PO approves the reclassification letter and sends it to RTP-Financial Management Center for cost redistribution.***
- 4 ***Non-site Superfund; Superfund non-site-specific costs, along with base and award fees, as described below.***

Contract-wide Program Management - Technical and Administrative; For those contracts requiring separate identification of technical and administrative program management such as ARCS. The respective amounts should be delineated in compliance with instructions provided either by the contract or WA. The requirement for separation of program management is defined in "Administrative Guidance under ARCS" and is available from the **Superfund Regional Management Branch, Superfund/RCRA Procurement Operations Division, Office of Acquisition Management (OAM)** at (202) 260-9158.

For contractors not subject to the technical/administrative differentiation requirements, contract -wide program management should be listed under "Contract-wide Program Management- Administrative."

Work Assignment Project Support; this line(s) shall include non-site-specific project support and management incurred with individual multi-site work assignments. The contractor should note that these costs should also be allocated

to the sites under each respective work assignment as part of the annual allocation process. For further Guidance on annual allocation, contact the Superfund Accounting Branch (SAB) at (202) 260-9268.

Other Non-Site-specific Activities; If the contractors engage in activities apart from program management as described above, which cannot be related to specific sites, each of these activities must be described under the column six (**Site Name/Non-site description**). The purpose of breaking out non-site activities from program support is to assist the contractor and EPA in preparing the Annual Allocation report at the end of the year. All non-site activities must be determined to be either site-support or program-wide for cost recovery through the Annual Allocation process. Please note that, like Contract-wide non-site activities, these are also allocated to sites through the Annual Allocation process. See the Annual allocation contract clause and guidance for further details or contact the **Chief, Superfund Accounting Branch at (202)260-9268**.

Base and Award Fees; Base and Award Fees which are not site-specific should be listed in this Superfund Non-site Section.

- 5 **Non-superfund;** All non-Superfund costs invoiced should be reported on the s/s attachment by appropriation such as Oil, RCRA...etc. These costs must be sorted by TDD/WA within each appropriation; as directed by the project officer.
- 6 **Total Invoice Amount;** This amount is the total of the costs listed in column 9, "Current/Adjustment Amount", i.e., the total charges for this billing period. This must equal the total amount on the invoice cost element summary. There should be no total for the cumulative charge column.

NOTES TO SITE ATTACHMENT:

- Provide one line per site or activity, sorted alpha/numerically and by Region.
- Page Formatting:
 - Upper Left Corner** - Contract Number, Delivery Order Number (if applicable), Invoice Number, and Work Assignment (optional).
 - Upper Right Corner** - Contractor Name and Invoice Period of Performance.
 - Bottom Left Corner** - Invoice Legend for previous invoice adjustments. This information may be provided as an enclosure to the s/s attachment if it could not be provided on the bottom left corner.
 - Bottom Right Corner** - Page number for the attachments, i.e. Page 1 of 7, 2 of 7, ...etc.